

Senate Bill 495

By: Senator Grant of the 25th

AS PASSED

AN ACT

To amend an Act providing a homestead exemption from all Baldwin County School District ad valorem taxes for educational purposes for certain residents of that school district who have annual incomes not exceeding \$16,000.00 and who are 65 years of age or older, approved March 18, 1985 (Ga. L. 1985, p. 3835), so as to increase the income limitation to \$40,000.00; to increase qualified homestead property from five acres to ten acres; to provide for related matters; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act providing a homestead exemption from all Baldwin County School District ad valorem taxes for educational purposes for certain residents of that school district who have annual incomes not exceeding \$16,000.00 and who are 65 years of age or older, approved March 18, 1985 (Ga. L. 1985, p. 3835), is amended by revising paragraph (3) of Section 1 as follows:

"(3) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., with the additional qualification that it shall include not more than ten contiguous acres of homestead property."

SECTION 2.

Said Act is further amended by revising Section 2 as follows:

"SECTION 2.

Each resident of the Baldwin County School District who is 65 years of age or older is granted an exemption on that person's homestead from all Baldwin County School District ad valorem taxes for educational purposes for the full value of that homestead if that person's income, together with the income of all members of the family residing within such homestead, does not exceed \$40,000.00 for the immediately preceding taxable year."

SECTION 3.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of the Baldwin County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Baldwin County School District for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2008, state-wide general election and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Baldwin County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which changes the homestead exemption from all Baldwin County School District ad valorem taxes for educational purposes
 () NO for that school district on homesteads of five acres or less for certain residents of that district who have annual incomes not exceeding \$16,000.00 and who are 65 years of age or older so as to increase the income limitation to \$40,000.00 and to increase qualified homestead property from five to ten acres?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Sections 1 and 2 of this Act shall become of full force and effect on January 1, 2009, and shall be applicable to all taxable years beginning on or after January 1, 2009. If the Act is not so approved or if the election is not conducted as provided in this section, Sections 1 and 2 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Baldwin County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 4.

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 5.

All laws and parts of laws in conflict with this Act are repealed.